IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.586 OF 2003

The Commissioner of Income-tax,
Central II, Mumbai .. Appellant.
V/s.
M/s.Indian Hume Pipe Co. Ltd. .. Respondent.

Ms.S.V. Bharucha i/b. S.S. Sarkar for the appellant.
Ms.Arati Sathe for the respondent.

CORAM : R.M. LODHA, &
J.P. DEVADHAR, JJ.
DATED : 26TH OCTOBER, 2004.

P.C. :

Heard.

2. The controversy raised in this appeal is concluded by the division bench judgment of this Court in the case of Cadell Weaving Mill Co. P. Ltd. V/s. CIT [249 ITR 265]. However, the learned counsel for the revenue submits that the said judgment is under challenge before the Supreme Court. Even if that be so, in so far as we are concerned, the controversy stands concluded by the division bench judgment of this court and, therefore, it cannot be said that substantial question of law arises in this appeal.

3. The appeal is dismissed in limine.

(R.M. LODHA, J.)

(J.P. DEVADHAR, J.)